

**ASSESSING THE EFFECTIVENESS OF PARTICIPATORY BUDGETING
AT THE DECENTRALIZED LEVEL, A CASE OF ADENTAN MUNICIPAL
ASSEMBLY**

By
ASUMADU, Mary

THESIS

Submitted to
KDI School of Public Policy and Management
In Partial Fulfillment of the Requirements
For the Degree of
MASTER OF PUBLIC POLICY

2017

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Committee in charge:

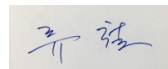
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ABSTRACT

Issue: Many local government agencies are faced with limited resources to meet the growing demand of development issues in their localities. These agencies face problems of balancing a shrinking budget to meet the expectations for more improved public services. Due to the growing demand of the citizen, local governments are under tension to raise more revenue and also avoid unnecessary expenditure of taxpayer's money.

In recent years, the need to improve revenue generation and management has been the concerned of policy makers and practitioners on the need to provide quality services to the people. For these reasons, local governments make effort to understand the priorities of the local people to allocate funds for developmental projects that would be of greatest benefits to the locality. The demand for better local government sector service delivery continues to rise as more stakeholders want to know how well their taxes are being used or properly managed. The underlying reasons have brought about the need for Participatory Budgeting (PB) to ensure that stakeholders make their own decisions on how to allocate public funds based on prioritization of certain projects as a means to deliver quality services.

Objectives: The work was directed to evaluate outcomes of participatory budgeting at the decentralized level in Ghana with Adentan Municipal Assembly as a case study. This academic research was guided by these specific goals; to analyse how participatory budgeting has been effective in Adentan Municipal Assembly,

to investigate the limitations and problems associated with PB in Adentan Municipal Assembly, and to make policy recommendations on how to improve the current participatory budgeting system.

Methodology: The study population comprised of stakeholders such as community leaders and members, opinion leaders, civic group organizations, chiefs, religious leaders, management and employees of Adentan Municipal Assembly in the Greater Accra region of Ghana. The study adopted qualitative methods through interviews, observations and focused group discussion to find the level of effectiveness of PB in Adentan Municipal Assembly. The benchmark adopted for the study is based on Porto Alegre's PB system in Brazil to assess how effective PB is carried in Adentan Municipal Assembly.

Evaluation Framework: The evaluation plan for the study specified a systematic way for effective PB, using steps; identifying program type, problem(s), goals, objective(s), activities, Output, outcome, measures, and standards; that are involving, feasible, useful, credible and accurate so that lessons learned can inform management, stakeholders and other relevant authorities to formulate better strategies during the planning, preparation and approval stages of the PB processes.

Conclusion: The findings of the study revealed that PB in Adentan municipal assembly is above average and citizens within the jurisdiction of the municipality understand the important of PB process and actively involved themselves in day to day activities of the assembly as a way of developing the assembly through a **direct democracy approach to budgeting (inclusive), transparent and accountable governance and quality public services delivery.**

DEDICATION

To my late father Paul Asumadu, my mother Augustina Agyare, and my fiancé Randy Dwira
for their love, guidance and support.

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My sincere appreciation to the almighty God for his Divine protection, guidance and amazing grace done me throughout my pursuance of the programme.

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ACRONYMS

AdMA.....	Adentan Municipal Assembly
CB.....	Composite Budget
CBO	Civil Society Organisations
DACF.....	District Assemblies Common Fund
DCPU.....	District Co-ordinating Planning Unit
FAA.....	Financial Administration Act
FBO.....	Faith Based Organisations
FGD.....	Focus Group Discussion
GDP.....	Gorss Domestic Products
GSGDA II.....	Ghana Shared Growth and Development Agenda II
LGS.....	Local Government Service
MBO.....	Municipal Budget Officer
MCD.....	Municipal Co-ordinating Director
MLGRD.....	Ministry of Local Government and Rural Dev't
MMDAs	Metropolitan Municipal and Districts Assemblies
MPO.....	Municipal Planning Officer
MTEF.....	Medium Term Expenditure Framework
MTDP.....	Medium Term Development Framework
NDPC.....	Nationl Development Planning Commission
NGOs.....	Non- Governmental Organisations
PB.....	Participatory Budgeting
RCC.....	Regional Co-ordinating Council
RPCU.....	Regional Planning and Co-ordinating Unit
TMA.....	Tema Metropolitan Assembly

CHAPTER ONE

INTRODUCTION

1.1 Background of the Study

Participatory budgeting (PB) has received a considerable attention from practitioners, policy makers and academicians over the years (Ganuza & Baiocchi, 2012). Participatory Budgeting is a scheme that ensures individuals make decisions on how to prioritize certain projects on the public expenditure list for municipal investments (Cleuren, 2008). PB system was originally implemented within 12 Brazilian cities in 1990, and after decades of its inception, it has been expanded to more than 300 municipalities worldwide (Cabannes, Wampler, 2004; Wampler & Avritzer, 2005). According to Wampler (2004), PB is divided into two main paths, the “participatory budgeting public works”, and the “participatory budgeting thematics.

Extant literature has shown that PB has progressed with different phases; from successful cases to areas or countries that are still struggling to implement and develop successful PB programmes. Over the decades, PB has tended to be a bottom-up mechanism that implies a direct democracy approach to budgeting (inclusive), transparent and accountable governance, and quality public services delivery (Ahwoi, 2010;

Wampler, 2007; Avritzer, 2006). PB at the local level has become more important because Community members are able to identify problems affecting their wellbeing better than the government and they are able to propose a better approach to solve these problems to match their needs.

In most African countries, local government systems are faced with indirect democracy approach to budgeting, non-inclusive, transparent and accountable government, and quality public services delivery, in relation to public financial management which has brought about corruption and abuse of public office (Kanoute, 2012). To this end, it has proven to be a main scourge to service provision as well as ensuring local economic development. The adoption of participatory budgeting is an important mechanism that can be applied to tackling mismanagement of public assets, ensuring good governance and fighting poverty.

In Ghana, PB started when the decentralization programme was introduced in 1988, enshrined in the 1992 constitution as a decentralization process where district assemblies become the highest budgeting and planning authority (Ahwoi, 2010). The Local Government Act (Act 462) of 1993, further reinforces “fiscal decentralization” as the key components of Ghana’s decentralization programmes (www.fesghana.org), often referred to as “pillar of decentralization” because it sets the environments upon which local authorities and governments are given the financial independence and powers for taxing and spending. According to Ahenkan et al., 2012, before and after independence, the role of the citizens towards decentralization has been of greatest importance though at different levels of zeal in all attempts towards decentralization in Ghana. Chapter 20 of the 1992 constitution is devoted for the decentralization process. However, its practice has remained a mirage. Participatory Budgeting in Ghana would be an important tool that will guarantee provision of efficient and effective implementation of policies and procedures for smooth good governance (inclusive democracy), accountability and transparency when successive governments draws a comprehensive programmes and laws that addresses the nagging conundrums faced by the local authorities.

1.2 Statement of the Problem

There are several problems associated with the practice of participatory budgeting that undermine its overall impact on inclusive and transparent local governance. While there is a wide variation on how participatory budgeting programs are administered in the world generally, there are common issues appearing in most cases. It suggests that PB is not a magic tool to achieving social and political inclusion, transparency and quality public services delivery. There are notable concerns of low public learning, participation and empowerment which rises as a results of participants obtaining their desired development project. This occur for instance, when stakeholders or participants realize specific decisions they made on particular public goods will be implemented which may have been the reasons for their presence, hence shifting participants interest in learning about rights, fiscal responsibilities, broader social policies and budget guidelines. Ahwoi (2010) confirmed that the main reason behind many unsuccessful development projects and poor implementation of budgeted programmes and activities are largely as a result of lack of active, effective and lasting participation of the intended beneficiaries.

There is also a high influence of the MMDAs inputs in the participatory budgeting process. This allows participants to be over dependent on government expertise though PB programs are expected to directly involve civil societies, business communities, and other stakeholders in the policy-making process. The system of participatory budgeting is bureaucratic making it difficult to practice as it often force Metropolitan, Municipal, District Assembly (MMDA's) to go by the central government directives resulting to delay of financial disbursement, lack of accountability, financial mismanagement, and delayed/uncompleted developmental projects.

Adentan municipal Assembly in the case of other districts or municipalities across Ghana is confronted with a number of key developmental issues. Among such major problems that residents faces include; Poor public infrastructure services delivery: For instance, the total length of road network within the Municipality is about 600 km made up of 20% paved and 80% un-paved. It requires massive investment to ensure that substantial portions of road network within the municipality are paved and to ensure developments of new roads in emerging towns. In health service delivery, Adentan has fifteen (15) public and twenty two (22) private health centres thereby making residents travel across a quite distance to other districts to access better medical facilities. Although the municipality has considerable number of both public (42), and private (297) schools, there is only one public second cycle institution which implies that large number of students would have to access such facilities from other districts. Also, the ratio between the number of schools in the public and private is too wide which will negatively have effect on school enrollment especially from the low income families who cannot afford the cost of high private education. There is also lack of comprehensive data base on businesses and properties in the municipal due to improper street naming process which leads to poor revenue performance, and information on activities of the assembly reaching the community members and other stakeholders is inadequate (www.mof.org.gh). One of the addressing issues include transparency and accountability in the operations of the assembly. Among these are some concerns expressed by the Social Public Expenditure and Financial Accountability (SPEFA) group which also serves as a pressure group regarding key developmental issues concerning the communities on importance of procurement processes.

Moreover, the interest of local communities in decision making on planning and budgeting is very marginal in Adentan Municipal Assembly. The introduction of composite budgeting in Adentan Municipal Assembly (2012) is expected to promote a platform for smooth

implementation of PB that will enable citizens make good decisions on developmental projects that may improve their livelihood.

1.3 Objectives of the Study

To form an opinion on the effectiveness of participatory budgeting at the local level in Ghana with Adentan Municipal Assembly as the case study to achieve the following specific outcomes;

- 1.3.1 Determine nature of PB in the Adentan Municipal Assembly.
- 1.3.2 To measure the quality of PB in Adentan Municipal Assembly.
- 1.3.3 To evaluate the success of PB in Adentan Municipal Assembly.
- 1.3.4 To identify the major challenges and opportunities associated with PB practices in Adentan Municipal Assembly.
- 1.3.5 To make policy recommendations on how to improve the current participatory budgeting system.

1.4 Research Questions

- 1.4.1. What is the nature and scope of PB in Adentan Municipal Assembly?
- 1.4. 2. How can the quality of PB in Adentan Municipal Assembly be measured?
- 1.4.3. How can the success of PB be evaluated in Adentan Municipal Assembly?
- 1.4.4. How to identify the major challenges and opportunities confronting PB in Adentan Municipal Assembly?
- 1.4.5. What policy recommendations will be appropriate to achieve the expected results?

1.5 Importance of the study

The research will be of immense help to policy makers and academicians in the followings ways:

- Serve as material to help research further into other participatory budgeting issues in Ghana
- Help clearly identify some of the bad practices in the participatory budgeting processes in local assemblies
- Serve as impetus for financial practitioners in the public sector institutions to apply participatory budgeting strategy formulation and implementation practices
- Also contribute to public debate on participatory budgeting topics.

1.6 Scope and Limitations of the Study

It identifies factors that may have hindered effective participatory budgeting process, and the research at large. Due to the broad nature of the topic, inadequate time, and inaccurate information, most related budgeting issues may not be covered.

Among the major constraints to the academic research is population size. The Population of Adentan Municipal Area is pegged at 88,926 (2010 Population and Housing Census), and a land area of about 85 sq km (33 sq mls). This means the study size and population will be limited.

Another limitation is inadequate comparable data on the performance of PB in other major Metropolitan, Municipal, and District Assembly(s). It will therefore be difficult to provide a clear picture on how successful PB is practiced in AdMA comparable to other MMDAs

performance in other and elsewhere such as Brazil. The possibility or opportunity for major changes on how to improve PB practices in the assembly is limited by political realities, e.g. unsupportive political environment and lack of financial resources to fund projects selected by community members.

1.7 Disposition of the Study

This academic work is grouped into five (5) main chapters, which consist of chapter one (1), chapter two (2), chapter three (3), chapter four, and chapter five (5).

CHAPTER TWO

LITERATURE REVIEW

2.0. Introduction

This chapter composes of empirical and theoretical studies. The empirical literature review of the study focuses on the knowledge gained through observation, induction, deduction, testing, and evaluation of PB in AdMA. They are also information gained from records of direct observations or experiences (meetings, participation) analyzed qualitatively whilst the theoretical studies will include reviews of relevance literatures done by other researchers about the subject participatory budgeting.

2.1. EMPIRICAL THEORY

The empirical literature covers the areas of PB in terms of concept and history of PB in Brazil and in Ghana, the importance of PB, legal framework of MMDAs budgeting in Ghana, as well as reforms Ghana has undertaken regarding PB processes and finally the benefits of PB in Ghana.

2.1.2 Concept and History of Participatory Budgeting

I. Concept of PB

Participatory budgeting is a means of redistributing unequal or limited resources through the implementation of comprehensive government policies, plans, and active citizen's participation, under the scrutiny of Civil Society Organizations (CSOs) with the aim to achieve a direct democracy approach to budgeting (inclusive), transparent and accountable governance, and quality services delivery. The citizen's direct involvement in the PB help enhance democratic practices through open public debates, as well as broadens their

knowledge and understanding of public or government affairs. There are many different factors that motivate actors from diverse backgrounds to be actively involved in PB. At the decentralized level, participatory budgeting programs are undertaken to win community support, equally distribute scarce resources, promote community education, and ensure accountability in government expenditure. Normally, people get involved in PB so that they can contribute and be part of decision making, access public information, and suggest ways to improve public services delivery. Civil Society Organizations (CSOs) on the other hand participate to build proper network of wide supporters as well as influence policies relating to PB.

II. PB in Brazil

A cursory of literature reveals that participatory budgeting began two decades ago in Porto Alegre, South Brazil (Souza, 2002). According to (Abers, 2000; Avritzer, 2002; Baiocchi, 2001; Wampler & Avritzer, 2004), participatory budgeting programmes since the re-establishment of democracy in Brazil (1985) has become part of a larger effort to extend and deepen existing democracy. Porto Alegre was a state noted for income inequality gaps between the rich and the poor which posed as throwback to developmental programmes of the regime. During this period, needy, homelessness and hunger became order of the day for most people living in Porto Alegre.

Despite the high life expectancy, and literacy rate in this region, the third of the city's population was living in abject poverty full of isolated slums. The people could not have access to adequate social amenities as clean water, sanitation, and basic medical facilities, and schools (Souza, 2002). In order to confront these challenges, reform programmes were initiated by the government in 1989. This gave way to what was called participatory budgeting which was introduced by three mayors, who were elected from a coalition under

the Workers Party (PT) which became the foundation for many developmental programme in Porto Alegre. The programme was made possible by ensuring that community agents, from low-income areas, decided upon how resources will be allocated (Bhatnagar, Rathore, Torres & Kanungo, 2012). In 1990 the programme which started in Porto Alegre was dubbed “participatory budgeting.” According to (Avritzer, 2002) other cities under the Workers’ Party began to adopt the concept and practice of participatory budgeting though in different forms. The concept dissolved in local governments in most parts of the south and Latin America, and most other countries shortly thereafter.

2.1.3 Participatory Budgeting in Ghana

Budget is simply an estimate of costs, revenues, and expenditure over a specified period, reflecting a reading of future financial conditions and goals (retrieved on 23/07/26-<http://www.businessdictionary.com>). The methods and types of budgeting include; strategic budgeting, line-item budgeting, activity based budgeting, zero-based budgeting, incremental budgeting, programmed based budgeting, and performance based budgeting, multi-year budgeting.

In Ghana, participatory budgeting concept began in 1988 spelled out in the PNDC Law 207 (Ahwoi, 2010). These changes had been done through numerous legal frameworks enacted, and in 2009 Ghana’s government decided to deepen the decentralization process by instituting departments of the district assemblies (MMDAs) as mentioned supra as the fiscal decentralization to the higher pedestal by enacting LI 1961.

Ghana over the years has undertaken political and fiscal decentralization to empower local communities actively participates in the planning, budgeting, implementation and monitoring government revenues and expenditures. Effective fiscal decentralization in Ghana means

participatory budgeting which means involvement of stakeholders in rational allocation of expenditure and revenue responsibilities, within an accountable public financial management system. To achieve this initiative, government shifted from producing an executive budget to a participatory budget where citizens have clear knowledge of the medium term development plans of government in order to make meaningful contribution into the national budget process and their priorities known to government.

In the year 2010, the new decentralization policy framework was approved together with an accompanying plan of action. There has been several reforms including the operationalization of composite budgeting by local government in Ghana as well as the development of social accountability tools. Budgeting by local government in Ghana is therefore participatory but composite in nature. For the budgeting process in Ghana, the budget is classified into two main types:

- i. Functional classification- expenditures are classified according to the main purposes or functions, e.g. economic, infrastructure, social, public safety etc. and;
- ii. Economic classification – expenditures are classified according to the kind of transaction for goods and services, financial markets, and income distribution, e.g. compensation of employees, goods and services, and assets.

There are basic budget terminologies which include:

- i. Composite budgeting: It is an aggregation of projected revenues and expenditures of the Departments and institutions of the MMDAs
- ii. Fiscal decentralization: Fiscal decentralization generally refers to the transfer of taxing and spending powers from the control of central governments authorities to local government authorities.

- iii. Public Finance Management (PFM) - deals with all aspects of resource mobilization and expenditure management in government. Public finance management includes resource mobilization, prioritization of programmes, the budgetary process, efficient management of resources and exercising controls.

2.1.4 Importance of Participatory Budgeting

In order to understand the concept participatory budgeting, it is necessary to understand the term ‘‘participation’’. It is a term defined as a joint consultation in decision making, goal setting, profit sharing, teamwork, and other such measures through which a firm attempts to increase its employee’s commitment to collective objective (businessdictionary.com). Barber, 1986; King, Feltey & Susel, 1998 also support the argument of participation and portray it as a means of improving both the performance and accountability of a bureaucracy that is outdated, unrepresentative, and underperforming. Thus, according to Boom et al., (2012) participation aims to enhance equal reallocation of limited resources. One of the most important components of the participatory budgeting is that, it is intended to help the poorer citizens and neighborhood priorities their developmental projects and receive larger shares of local government spending. This system enables the creation of educational opportunities, and citizen empowerment to foster a more vibrant civil society. Wampler (2007b) also assesses that PB programmes are effected at the directive of people, governments, and civil society organisation, (CSOs).

According to George Osei-Bimpeh, the Country Director of Send-Ghana ‘‘ it is important for citizens to know the thinking of government in terms of budgeting, in order for citizens to

make meaningful contribution or input in the budget process". This will mean citizens engagement and ownership of municipal budget as a public good for public access.

Participatory budgeting also improves state performance thereby enhancing the quality of democracy through series of institutional rules that constraint and check the prerogative of government while building an enabling environment for citizens to participate in policy discussions. The quality of democracy will be enhanced if people are encouraged to partake in public debates thereby increasing the knowledge of participants.

Participatory Budgeting is an institutional complex, composed of different stakeholders or operational systems including time for participation or amount of budgets, so it is natural for the system to have institutional differentiation''(Yoon, Seong and Lim (2014).

Participatory budgeting ensures that local assemblies develop programmes to empower participants better understand their rights and duties as citizens as well as the responsibilities of the central/local government. Thus, it ensures mandatory town hall meetings at least in every quarter in the year, covering different aspect of the budgeting and policy making cycles. Guidelines, circular, development, implementation, monitoring and evaluation should be strictly adhered to. There are sessions of public deliberation and negotiation among participants and between participants and the local government budget officials over resources, projects and policies.

Participatory budgeting follows an attachment of a well-defined resource data analysis that spells out how resources are mobilized and spent within the assembly. This analysis requires similar data to be produced over a number of years to allow plausible inferences to be made

about spending patterns. As in the case of Ghana PB system ensure that the Regional Planning and Co-ordinating Units (RPCU) and District Co-ordinating and Planning Units (DCPUs are properly capacitated and constituted that includes Civil Society Organizations (CSOs), traditional authorities and citizens in the budget implementation process.

2.1.5 Legal Framework of MMDAs Budgeting in Ghana.

Chapter twenty (20) of the 1992 constitution of Ghana is devoted for decentralization process. This shows that budgeting process in Ghana is backed by a well-defined legal and regulatory framework which sets out appropriate budget structures and guidelines. Some of the laws and Acts that back the decentralization process include:

- ✓ The Local Government Act 1993 (Act 462)
- ✓ National Development Planning Systems Act 1994 (Act 455)
- ✓ DACF Act 1993 (Act 455). Audit Service Act 2000 guides the whole budgeting process.
- ✓ Financial Administration Act (FAA) Act 2003 (Act 654) and Financial Administration Regulations (FAR), 2004,
- ✓ Procurement Act, 2003 (Act 663) Local Government Service Act, 2003 (Act 656)
- ✓ Internal Audit Agency Act, 2003 (Act 658),
- ✓ Financial memorandum, 2008, Regulations, 2004 (LI 1802) Decentralization Policy & Framework reviewed in 2010.

2.1.6 Reforms of PB in Ghana

a. Composite Budgeting

Composite Budget was one of the major reforms towards ensuring that fiscal decentralization and participatory budgeting are properly executed. It is an aggregation of projected revenue and expenditure of the departments and institutions of the MMDAs (LGS-Manual, 2012).

It has been defined under Section 92 (3) of the Local Government Act of 1993 as *'The budget for a district shall include the aggregate revenue and expenditure of all departments and organizations under the District Assembly and the District Co-ordinating Directorate, including the annual development plans and programmes of the departments and organizations under the Assembly.'* The Section 92 (3) of the local Government Act (Act 462) also envisaged the implementation of the composite budget system under which the budgets of the departments of the MMDAs should be integrated. Among the main objectives of the introduction of composite budgeting system in Ghana is to;

- ✓ Ensure that funds follow functions to give meaning to the staff transfers that took place.
- ✓ Establish an effective integrated budgeting system which supports intended goals, expectation and performance of government.
- ✓ Deepen uniform means of planning, budgeting, financial reporting and auditing in a more comprehensive manner which covers every aspect and activities of the MMDAs.
- ✓ Facilitate a harmonized development and introduce an element of fiscal prudence in the management of public funds at the MMDA level.
- ✓ Integrate the resources of the various departments including the funding sources.
- ✓ Give greater autonomy over financial resource and provide the basis for integrated MMDAs budgets which focuses on their needs and priorities.
- ✓ Integrate the MMDAs budgets into the national budgeting system.

b. Benefits of Composite Budgeting in Ghana

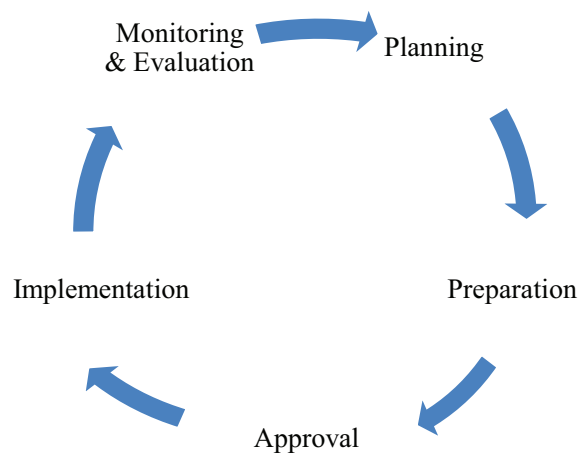
The Composite Budget process takes into consideration the plan-preparations, implementation, monitoring and evaluation of district assembly budget. The evolution of an efficient and effective public financial management system influenced the decision to implement composite budgeting. The need to ensure sound financial discipline in the public financial management system facilitated the following;

- ✓ Fiscal decentralization as enshrined in the Ghana shared Growth and Development Agenda (GSGDA II), 2014-2017 thereby promoting the Better Ghana Agenda of the present government is now fully in control as its implementation faces little changes.
- ✓ The MMDAs in Ghana now effectively and efficiently manage critical sectors targeted at the poor in society most especially those living in the countryside.
- ✓ The implementation of the composite budgeting system has improved significantly the financial reporting and auditing ensure proper accountability.
- ✓ The system has effectively eliminated the duplication of programmes by MDAs and MMDAs and only budgeted programmes and activities are implemented. This goes a long way in minimizing costs if not completely eliminating it.
- ✓ The system has improved the bottom up approach using the MMDAs as focal points to accelerate development in Ghana eliminating the top-down approach. The system has promoted the ownership in the planning and budgeting systems of MMDAs.

c. The Stages/Cycles of PB in Ghana

The PB (composite Budgeting) process undergoes five main stages as illustrated by the figure below.

Fig.1 PB (Composite Budgeting) Cycle



Source: *Composite Budget manual for MMDAs (Ministry of Finance and Economic Planning).*

The Planning and Preparation Stage of CB in Ghana

- i. The planning stage of the CB process begins with the formulation and review of the annual action plans which is derived from the medium term development planning framework (MTDP) issued by the ministry of finance.
- ii. The second stage of review of the outer year annual action plans or review outer year projections in previous District MTEF Budget. This is to be done by the DPCU over a two year projected activities and programs, and assess price changes and other possible factors that might affect implementation. The DPCU identify if there is any major policy shift either at the national level or by the MMDA that might affect outer year planned projects and programmes. In the case of new districts the process starts with the formulation of a medium term development plan and annual action plans
- iii. The third stage is when the DPCU then assess the progress of all on-going projects and programmes being implemented, the status of implementation, challenges and

identify projects which could not be completed at the end of the fiscal year and needed to be rolled over. The DPCU then submit a report on the findings and recommendations to the budget committee.

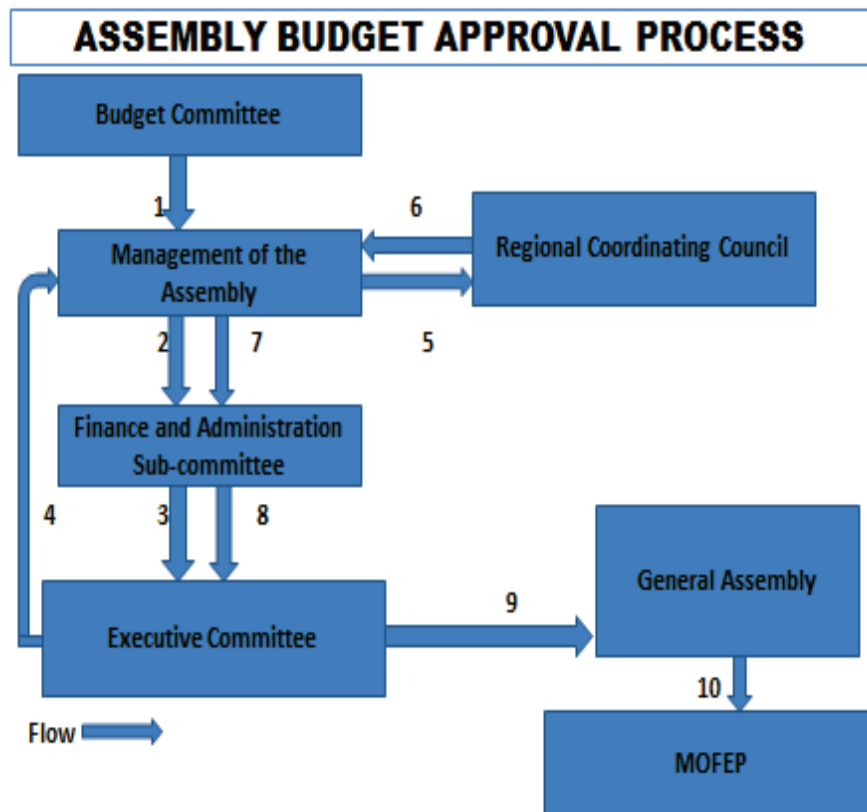
- iv. This stage involves the review current and past year revenue performance. The Budget unit often led this process. The three main sources of revenue to local governments are: Intergovernmental transfers, internally generated revenue (Rates, Fees, licenses, Fines and penalties, permits, profits from public sector enterprises, Gifts, etc) and borrowing
- v. The next stage of the planning is review fees charged in consultations with ratepayers groups to come out with acceptable fees, rates and fines to be charge. The budget unit is also actively involved at this stage
- vi. The final stage is the estimation of revenues to determine how much to be available to be spent during the implementation of the budget.

The Approval Stage

The approval stage of the assembly's budget process following budget guidelines from the ministry of finance, budget production, costing of activities in both revenue, and expenditure components comes the finalization of the draft composite budget, and submission for an internal departmental hearing through budget committee meeting. The process continues to the Finance and Administrative (F&A) sub-committee level to scrutinise the draft budget, and to make their inputs the draft budget. The next stage is the F&A committee level to submit draft to the executive committee for their inputs as well. The draft budget is then taken to the "Regional Budget Hearings" to defend the budget that has been prepared. The final stage after the attending the regional budget hearings is to submit the Composite budget to the General Assembly for approval by the 1st October. After the general Assembly's approval,

the draft budget is then taken to the ministry of finance and other allied agencies by 30th October.

Figure 3: Showing the assembly budget approval process



Source: (MoFEP, 2010)

The Implementation Stage

After the approval of the composite budget is the implementation of the work described in the Composite budget for the purpose of achieving the policy objectives clearly stated in the planning and preparation stages. The budget committee in collaboration with the planning and procurement officer prepares a procurement plan approved by the Entity Tender Committee and submitted to the Public Procurement Authority.

- i. Following the procurement plan, all departments prepare and submit to the budget unit their plan of actions or work as well as their cash plans indicating specifically, their activities to be carried out quarterly and their sources of funding.
- ii. The budget unit determines how much can be spent on works submitted to it by the departments through a cash ceiling system for the purpose of controlling cash inflows and outflows.
- iii. With respect to funds that are released to the assemblies by Ministry of Finance, and administrator of the District assembly Common Fund (DACF). The budget unit prepares warrant through the warrant system to specific departments upon their request for funds towards a particular work or project to be executed in the assembly.
- iv. All transactions shall be taken care by the finance department and shall use basic accounting books in recording accounting transactions. Which shall be edited by the internal audit department for accuracy and completeness of accounting transactions.

Monitoring and Evaluation

- i. The Local Government Act, 1993 Act 462, Section 142 and the National Development Planning System Act, 1994 Act 480, Section 9 gives the legal basis for monitoring funds allocated to assemblies. Under Section 120 and Section 121 the Local Government Act, the Internal Audit and External

Auditors Operations are also respectively stated to ensure that public funds are properly used. (Composite budget manual for MMDAs).

- ii. The Internal and external Audit agencies are the main actors responsible for inspecting transaction details to ensuring proper management of public funds and financial accountability. Thus, Internal Auditors include comments on budget implementation in their quarterly reports.
- iii. Performance audit assesses if spending or programme implementation is delivering “value for money” through thorough scrutiny by internal auditors.
- iv. To ensure full scale monitoring, quarterly monitoring are conducted by RCC and Sector Agencies. In case of suspected irregularities in most cases, the MMDAs, RCC, MLGRD and Sector Agencies could request for specific monitoring assignments intermittently.
- v. After each monitoring assignment, the monitoring team shall hold a meeting to brief with officials on the progress, observations and gaps identified during the monitoring. The District Planning Coordinating Unit (DPCU) writes a report by assigning task and agreeing on deadlines to be circulated to specific agencies.

d. How the PB Process is Coordinated

Acts 462 establishes 13 departments of municipal assemblies and 11 departments in the District assemblies, it is expected of these departments to execute the tasks of the 22 central government agencies and also have duty under the law for the plan-preparation, administration and control of budgetary allocations of the departments. This has repercussions for the structure, personnel measures and methods and mode of communication of the departments (source: local Government Service manual, 2012).

During the PB process, the budget department is the main coordinator and it is responsible for organizing budget committee meetings in accordance of the Finance and Administration Regulation (FAR). The budget committee shall consist of:

- a. A Coordinating Director (Chairperson)
- b. Heads of Budget Management Centres or Cost Centres (A Budget Management Centre is a unit responsible for budget formulation, implementation, monitoring and evaluation)
- c. Budget Officer (Secretary)

d. Responsibilities of the Budget Committee

The budget Committee shall:

- i. Analyse and formulate strategies of the assembly based on the policies of government;
- ii. Analyse and review department's revenue collecting activities;
- iii. Assign and allocate resources based on objectives, outputs and activities;
- iv. Coordinate the activities of the assembly and consolidate the budget;
- v. Conduct monitoring and evaluation of the budget performance;
- vi. Write a report in line with the Financial Administration Regulations.

e. Participatory Budgeting Calendar

The PB calendar which serves as a guide for the beginning and completion of the process each year is issued by the Ministry of Finance and Economic Planning (MoFEP) to the Budget and Rating department which serves as the main technical wing for the assembly's budget issues. See below the budget calendar table which guides all the MMDAs through the budget process.

Table 2. PB Calendar in Ghana

Activity	Time Frame	Agency	Deliverables /Outputs
Review outer year projections in the District MTEF Budget	Feb-April	DPCU	Revised projections
Review of AAP and MTDP	May-June	DPCU	Revised AAP
Review current and past year revenue and expenditure performance	June	Budget unit	gaps established
Update database for revenue	Feb-June	Budget unit	Nominal Rolls established for all ratepayers
organize ratepayers consultations	May-July	Budget unit	Consultations with ratepayers conducted
secure approval for revised fees	May	Budget unit	fees revised
Estimate IGF revenues to determine how much will be available to be spent	June	Budget unit	Revenues Projected
Issue budget guidelines	July	MOFEP	Composite Budget Guidelines issued
Organize departmental hearings to determine ceilings for all departments	July	Budget committee	Ceilings determined
Budget Committee training	June	FDU/RBC	Budget committee trained
Submission of departmental draft budgets	August	Budget Unit	Draft Dept Budgets submitted
F&A meeting to discuss budget	August	Chairman of F&A	Comments from F &A received
Executive Committee meeting to discuss budget	September	Chairman of Exe C'tt	Comments from Executive Committee received
Regional budget hearing	September	RBC	recommendations and comments received from RCC
Executive Committee meeting to review RCC inputs	September	Chairman of Exe C'tt	comments from Execo
General Assembly Approval	October	PM	MMDA budget approved
Preparation of Procurement plans	November		
Submission of inputs to MoF through LGSS/MLGRD	November		Approved National Budget
Gazetting of the fee fixing resolution	Oct- Nov		

Source: (www.mofep.gov.gh ; lgs, 2014)

2.1.7 Background of Adentan Municipal Assembly

In February 2008, the Adentan Municipal Assembly was created out of the Tema Municipal Assembly (TMA). The Municipal Assembly has a land area of about 85 sq km (33 sq miles), shares boundaries with Ga East, Tema Metropolitan Assembly (TMA), Kpone-Katamanso District Assembly, and La-Nkwantana Municipal Assembly. The Municipal population is projected to be 78,715 and with a growth rate of 2.6%. The regional growth rate of 4.4% has been used to project the current population. It is expected that the current population is estimated to be 92,831 taking into account the regional growth rate of 4.4%. The regional growth rate situation has put a lot of pressure on the existing socio-economic infrastructure and utilities. This calls for good development policies and programmes to alleviate the social problems that have emerged as a result. The allocation of the DACF therefore serves as complementary sources for addressing some of these social challenges that face the Municipality.

Vision

The vision of the municipality assembly is to create a modernized, harmonious, environmentally friendly and economically viable Municipality delivering people centered services with dedication.

Mission

The Assembly exists to facilitate the improvement of quality of life of the people within the Assembly's jurisdiction through equitable provision of services for the total development of the Municipality within the context of Good Governance.

Functions

The core functions of the Assembly among other things include exercising deliberative, legislative and executive functions. These include:

- (a) Responsibility of ensuring that the overall development of the municipality and ensuring the preparation and submission through the Regional Coordinating Council; i) of development plans of the Municipality to the Commission for approval; and ii) of the budget of the Municipality related to the approved plans to the Minister for Finance for approval;
- (b) Formulating and executing plans, programmes and strategies for the effective mobilization of the resources necessary for the development of the Municipality;
- (c) Promoting and supporting productive activities and social developments in the Municipality and remove obstacles to initiative and developments
- (d) To initiate programmes for the development of basic infrastructure and provide municipal works and services
- (e) Accountable for the development, improvement as well as development and management of human settlements in the municipality.

Adentan Municipal Assembly (AdMA) finds itself within the local government structure of Ghana. Local Government in Ghana is a three tier structure starting from Regional Coordinating Councils, District/municipal/metropolitan Assemblies as the second tier and sub structures, like town and area council, zonal councils and sub-district structures. The purpose of the District, Metropolitan, and Municipal Assemblies is for implementation of development projects and programmes. The Sub-structures are basically for grass root participation in decision making, Regional Coordinating Councils are for monitoring and harmonization of plans, projects and programme of Metropolitan, Municipal and District Assemblies (MMDAs). Adentan Municipal Assembly like all MMDAs is governed by the following representatives:

- a. 12 elected members from the twelve (12) electoral
- b. 6 Government appointees
- c. 1 Member of Parliament for the constituency

- d. Municipal Chief Executive who is the political head and is appointed by the president with approval by the elected assembly members.

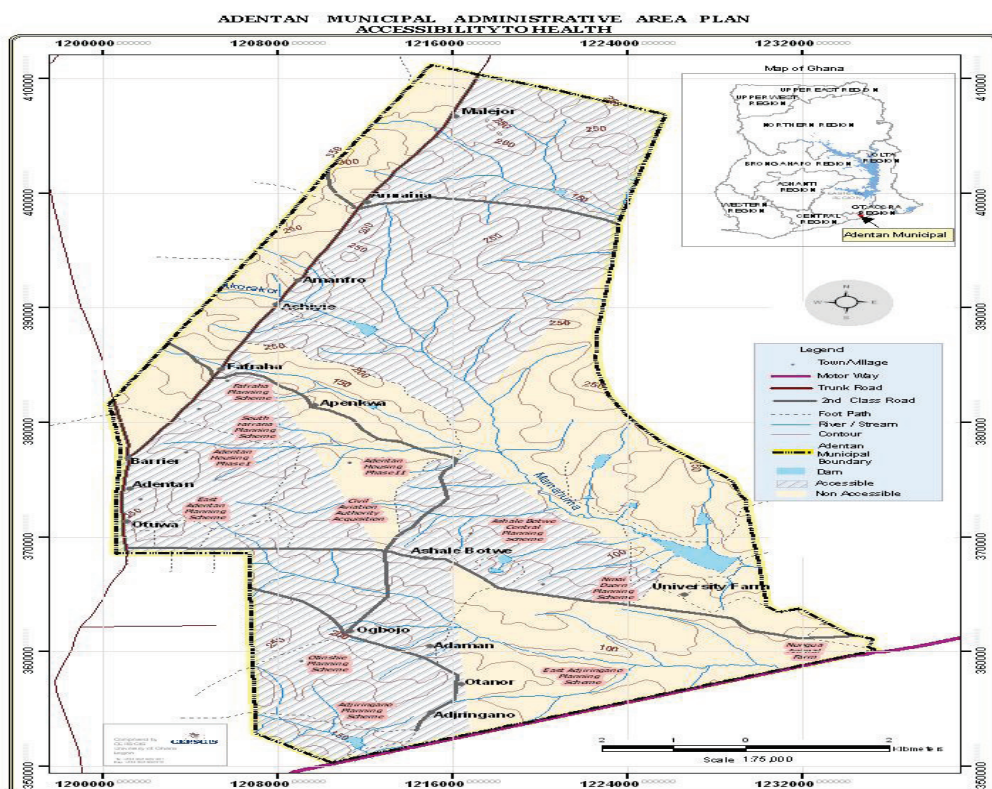
The LI spells out 86 functions to be performed by the Assembly. The General Assembly meeting is the highest Political and Administrative body in the local government system. The Presiding Member who presides over all meetings of the General Assembly meetings. In the exercise of its Executives functions, the Assembly has an Executive Committee meeting which is chaired by the Chief Executive. As explained earlier, AdMA Executive Committee has eleven (11) sub-committees through which it handles specific assignment. However, one of the committees through which the Assembly reaches out to the public to address complains and boosts its image is the Public Relations and Complaints Committee. This committee is chaired by the Presiding Member of the Assembly. It is often said that, governance involves participation of the citizenry in decisions affecting their lives. To this end, effective participation in decision making as well as implementing decisions taking can be said to constitute good governance. AdMA recognize the existence of groups like Non-Governmental Organizations (NGO's), Faith Based Organizations (FBO's) and Civil Society Organizations such as Residents and Landlords Associations who can contribute effectively to the development of the municipality. They are major stakeholders in the governance of the Adentan Municipality and therefore would be effectively used in areas such as problem identification, prioritizing of projects and programmes, implementation and monitoring of Assembly projects and programmes.

The table below shows the four zonal councils within the municipality and the number of facilities it has over the years.

Table 3: Zonal Council Areas in the Municipality

Name of Zonal Council area	Health Facilities (Public)	Health Facilities (Private)	Postal Services	Banking /Financial Facilities	National Fire Service	Police Station	Developed Market Centres	Public Schools (All levels)
Kooze	5No Available	4No Available	N/A	2 No Available	N/A	N/A	N/A	1No Available
Gbentanna	4 No Available	9No Available	1No Available	6No Available	1No Available	3No Available	1No Available	5No Available
Nii-Ashale	6No Available	6No Available	N/A	1 No Available	N/A	N/A	1No Available	4No Available
Sutrurunna	3No Available	4No Available	N/A	2 No Available	N/A	1No Available	N/A	4No Available

Figure.4 below shows the Adentan Municipal assembly administrative area



2.1.8 Participatory Budgeting Process in Adentan Municipal Assembly, Ghana

The participatory budgeting process in Adentan Municipal Assembly is not different from the PB process in other MMDAs. The process goes through the same various stages as identified earlier. Guided by the budget calendar and guidelines, the PB process begins with a clear linkage between the Medium-Term Development Plan and the outlined budget guidelines provided by National Development Planning Commission (NDPC), and the Ministry of Finance and Economic Planning respectively. In the first phase of the PB and in most cases, it is the responsibility of the budget and rating unit to organize Town and Hall meetings with community members and an assembly member acting as a coordinator between the assembly officials and the community members.

The meetings at this stage involve the final discussions, deliberations and the reaching of consensus on prioritized development projects and the identification of alternative and new strategies. Given the level of resource constraints and limitations involved in mobilizing all citizens, it is expected, that a very broad spectrum of citizens should be composed to include;

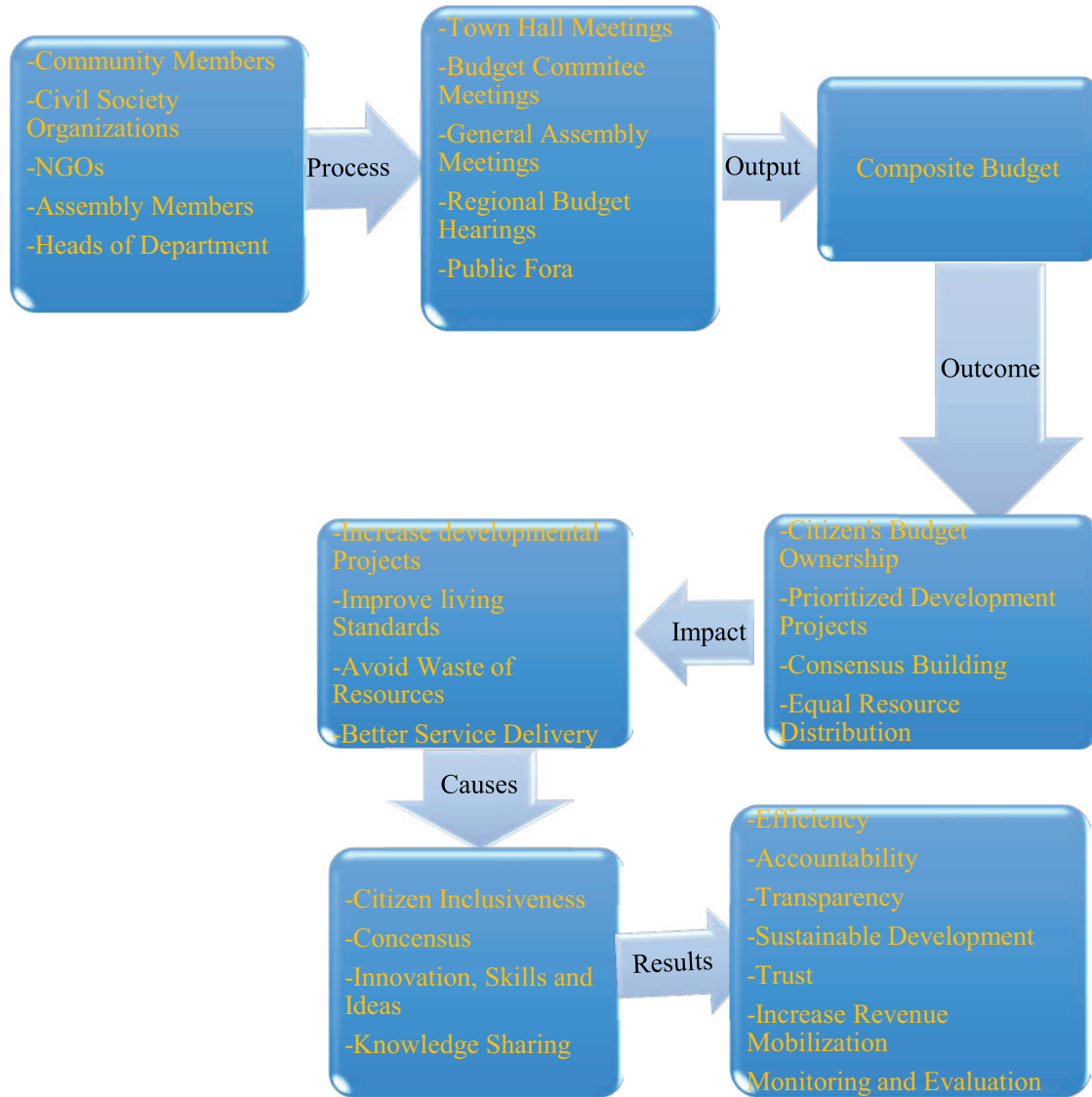
- i. District or municipal political and administrative leadership, and planning personnel
- ii. Traditional authorities: chiefs, opinion leaders, queen-mothers, sub-chiefs, community heads, etc.
- iii. NGOs, private industrial enterprise groups, business associations and other Civil society organizations (including the media) Government agencies, departments, corporations etc
- iv. Recognized religious bodies, voluntary and youth associations, women's groups and cultural organizations, and political party-representatives etc. Opinion leaders, influential individuals, interested persons etc.

The second Phase of the process begins with the various stakeholders such as community members, CSOs, NGOs, both elected and appointed Assembly representatives (Members) and management or staff of the institution (Adentan Municipal Assembly). These are the stakeholders who engage in participatory budgeting that ensure to the full documentation and implementation of assembly or public budget for a particular year. The assembly at this point is then led by the budget and rating department/unit to ensure that these plans and inputs are captured in the composite budget of the assembly. The process is continued by the budget committee level to finance and administrative committee, revenue mobilization sub-committee, the executive sub-committee and then to final general assemble who is the highest decision making body attended by all the various stakeholders for the approval or otherwise of the budget. The outcome of this process is that the citizens and for that matter the stakeholders involved throughout the process can claim ownership of the budget, since

resources are prioritized to the benefit of the people. There are also consensus building and equal distribution of scarce resources. The broader impact of these participatory budgeting processes will include; increase developmental projects, improve living Standards of the people, avoiding duplication and waste of assembly resources and finally better delivery of service to the people who actually need them. The end effect of the processes will be citizen inclusiveness, consensus building among the citizens, improve in innovativeness, skills of the people and the sharing of knowledge among citizens.

- i. The results will be increase in effectiveness and efficiency of participation, good accountability, excellent transparency, Sustainable social intervention and development, increase in high level of trust between stakeholders and assembly who are the service providers. There will also be an improvement in revenue mobilization which can ensure good monitoring and evaluation process.

Fig 5. Showing PB process in the Adentan municipal assembly.



Source: (Author's own construct)

2.2.1 THEORETICAL REVIEW

The advancement of participatory budgeting in local governments has been considered in the context of decentralization, devolution and reforms of budget toward improving and participation transparency so as to be able overcome misallocation and misappropriation of scarce resources and managing of generated revenue (Sintomer, Traub-Merz, Zhang, and Herzberg, 2013; You & Lee, 2013). Sintomer et al.(2013) argues that PB was formed and in many countries in the framework of citizen-led democratization and NGOs' determination for attempting to tackle issues linked to the inadequate resources, lack of decentralization, and the absence of responsiveness and accountability of elected institutions to the desires of their citizens (Kim, 2014). Ubiratan de Souza, one of the foremost leaders of participatory budgeting opines that "participatory budgeting is a process of direct, voluntary and universal democracy, whereby people can discuss and decide on public budgets and policies. This means that citizens contribution is not limited to the voting during elections to elect the executives or the legislators, rather it decides on expenditure priorities and controls of the government resources management."

Participatory budgeting is also defined as a process through which people can play a role in decision making over governmental budget (Wampler, 2000). This definition postulate that PB is a process that is open to people and citizen who want to partake in decision making, and representative in democracy, involves deliberation, redistributes resources to the poor, and self-regulating, such as members help outline the rules leading the method, including the criteria which allocated resources are utilised (Avritzer, 2002; Genro & Souza, 1997; Santos, 1998).

The growth and diffusion of PB all over the world has raised up questions linked to the chipping in, chances and the quality of the deliberation from the citizens, with the effectiveness of participatory processes, its governing aspect, as well as the equality or inequality within the experiments (Avrtizer, 2006; Goldfrank, 2007; Wampler, 2007; Sintomer et al., 2008; Basolli, 2011; Talpin, 2011; Ganuza & Francés, 2012). According to Ganuza & Baiocchi (2012) globalization of the PB begun in Asia African, Europe, and North America from 2000 onwards, its influence level in the municipalities which executed it shows weak effects. (He, 2011; Allegretti, 2011; Sintomer et al., 2008; Novy & Leuboldt, 2005) bemoaned that eventhough the knowledge presented as a result of the accomplishments in Porto Alegre, it advocated that the PB has a central position in the management, that are extreme technical requirements in participatory procedures which in any case displays leeway of citizens far from the local structures of power.

PB largely covers local districts and municipalities sources of revenue such as taxes, fees, levies, service charges etc. initiatives and experiences point to discussion and prioritization of expenditure made from regional and central government sources. In some countries for instance debate over whether or not local, national or international resources should be discussed and agreed within the participatory budgeting process are subject of constant debate (Souza, 2007). (Ganuza & Baiocchi, 2012) again opines that PB acquires meaning for the administration as a tool, but an apparatus intended to be shrunk of any political element and that does not affect managerial structure. The struggle of officials to save the separation line between political and technical fields are frequently filled with little matters that internally thwart the deepening of the experiment, barriers to the access of information, a purposefully diminished structure to respond to a process that aims to reach all citizens and a deliberate absence of political leaders.

As a technical instrument, citizens are often antagonized with a difficult to comprehend and appreciate about which it is easy for the leaders to cover evidence, slog decisions and evade contact with the political figure (Ganuza & Baiocchi, 2012). It is understood PB is knowledge outside the dynamics of administration; it is a manner of appreciating the input that feeds in organizational process. These issues are not political but technical in nature, since it provides a new material with which the administration operates amid the input and the output, the reasoning of PB becomes a practical dialogue, focused in operating with the needs and interests of the citizens that can be treated as inputs in a rational organization procedure (Ganuza & Baiocchi, 2012).

In the African context as noted by (Kanoute, 2014) the significant layers of population which include: women, youth, vulnerable groups, disabled, etc. are sidelined in the decision-making process relating to the running of relevant public affairs. He further posits that the civil society groups and Non-Governmental organizations, the private sector and the diaspora, are feebly entangled resulting in a crisis of assurance of people in local institutions. The distrust and discontent toward local authorities are on the ascendency. According to (Kanoute, 2014), these mirrored in on how voted officers are chosen or appointed. There is a crisis of representative democracy and an increasingly assertive will of citizens for a PB in most African countries. In some sub-Saharan African countries and the North Africa in particular, this quest for democracy has been articulated in a discontentment way (Kanoute, 2014). However, in spite of these challenges in Africa, there are countries with forward-thinking practice in PB, among them are Rwanda, Cameroon, Madagascar, Senegal and Mozambique with the recent developments in the city of Maputo and a pioneering test in Dondo serve as the latest (Wampler, 2012).

In English-speaking Africa countries such as Kenya, South Africa, Uganda etc. leading the implementation of participatory budgeting are underway. African as a whole Mozambique is where the first African experience was attempted. While in North Africa however, improvement and development of PB system is low despite the strong popular aspiration expressed through the events of the “Arab spring” (Kanoute, 2014). The recent international conference organized in September 2012 in Tunis, the capital of Tunisia by “Future Foundation”. The NGOs, civil society organizations and policy-makers spoke enormously in approval of increasing local government system through as a way of consolidating democracy. In Egypt for instance and attempts to implement participatory budgeting yielded no positive outcome and result. This goes to confirm that the issue of PB practice in African has been mixed reaction, while some states are doing well others are still struggling to find their feet.

In the French speaking countries like Cameroon for example, the experience of introducing ICT into the PB process is fast gaining ground with the support of the World Bank Institute (Kanoute, 2014). The Democratic Republic of Congo where the laws on decentralization is pretty difficult in term of effective implementation of decentralization through the action of non-State actors like NGOs, CSO, and local authorities, the country is continually adapting in line with democratic goals and mutations, the local authorities, burgomasters appointed by the Central State but are now practice and embrace participatory budgeting approach in the capital Kinshasa and in South Kivu.

The advancement of PB in these countries elucidated supra has certain cohesions. The findings show that even though the citizens appear to be aware of PB, the level of participation and involvement leaves much to be desired especially among the North African countries. These have resulted into pooling of resources for public action to be weak in Africa than anywhere else in the world. Also fiscal and Para fiscal levies continue to slow down

which invariably affect the growth of GDP in most African countries. According to a more recent study (Yatta, 2011), the bulk of local authorities in public spending, ranged from 0.3% in Togo to 23% in Uganda. These catalogs reflected a very low financial decentralization situation and on average expenditures of local government authorities show no more than 5% of public budgets in Africa (Kanoute, 2014).

Osmany Porto De Oliveira articles on “The Dynamics of the Diffusion of the Participatory Budget in Sub-Saharan Africa: From Dakar to Maputo” noted before he arrived in Africa in the early 2000s, the (PB) was at an advanced stage in its process of universal passage. Even though it had been more than a decade since its commencement in Porto Alegre, when the first PB experiments emerged in sub-Saharan region and after 20 or more years later, there are about 162 PB experiments in the region and the prospects predicted a rapid growth. He argued that the dissemination process of the PB in Africa is the result of a set of forces mobilised by individuals and institutions in a persistent transnational action.

In Africa the practice of PB is based on six principles that link to democratic and civic desires in the light of improvement made in democratization processes. These include accountability, transparency, equal & equity, efficiency & effectiveness, participation, and solidarity. Kanoute (2014) findings identified some of the challenges of implementation of PB in some African countries to be weakness in the capacity and leadership of local actors and this negatively affects the quality of the participatory local governance process. Also governmental powers changing hands at the local level and the change of majority in local councils affect the smooth engagements and implementation of PB in Africa.

It can be concluded that the concept of PB has come to stay therefore it is important for proper legislatures to be put in place by all successful governments to enhance the smooth

running and engagement of PB system. It is also very important local authorities endeavor to involve communities' leaders through NGOs and other CBOs as the mouthpiece of citizens so that the effective and efficient practice of PB will be enhanced.

2.2.2 Challenges and Lessons of Participatory Budgeting

Some few lessons have been learnt in the course of participatory budgeting. These include:

- The concept and practice of participatory budgeting puts enormous stress on the scarce resources of the District Assemblies due to competing demands;
- PB practice and participation in Communities/electoral with ineffective Assembly members tend to benefit relatively less from resources of the district assemblies;

2.2.3 Evaluation Framework

The evaluation of the PB is mainly determined after the approval of the composite budget and during the implementation process of the composite budget. The SWOT (Strength, Weaknesses, and Opportunities) analysis is used to determine the outcome of the process, so that lessons learned can inform management, stakeholders and other relevant authorities to formulate better strategies during the planning, preparation and approval stages of the PB process in the ensuing year. Under Section 120 and Section 121 the Local Government Act, the Internal Audit and External Auditors Operations are also respectively stated to ensure that public funds are used effectively. There are monitoring and evaluation teams from national and within the assembly who often carry out monitoring exercises to assess the level of transparency, effectiveness, efficiency and accountability in the implementation of the composite budget.

Fig.6. the evaluation framework below shows the criterion to evaluate the effectiveness of PB in at the decentralized level (AdMA).

Outcome Indicator Description	Unit of Measurement	Baseline		Latest Status		Target	
		Year	Value	Year	Value	Year	Value
The Assembly organized Town Hall Meeting	Number of Zonal councils captured on the Budget	2015	3	2016	4	2017	4
Improved Performance and Service Delivery in the Municipality	Number. of Officers involves in performance appraisal instruments	2015	10	2016	13	2017	16
Improved citizens participation in planning and budgeting process	Number of meeting organised	2015	6	2016	8	2017	10
Implementation of CB	Percentage completion of Projects and activities in the CB	2015	68%	2016	82%	2017	96%
Implementation of CB	Number of units and department involves in the implementation	2015	10	2016	13	2017	13
Level of citizens involvement	Number of organisation participated in the budgeting processes	2015	8	2016	12	2017	20

CHAPTER THREE

METHODOLOGY

3.0 Introduction

This section treats the methodology that is adopted for the entire study. It consists of research design, research population and sampling size, sampling design, data collection instruments, and administration of the instrument.

3.1. Research Design

The study adopted a cross-sectional and an exploratory (qualitative) approach to assess the effectiveness of participatory budgeting in Ghana. A benchmark case of a good participatory budgeting in Brazil is used to assess how effective PB in Ghana and in Adentan Municipal Assembly in particular is participated. Therefore qualitative approach was used or conducted through Focus Group Discussion, Observation, and interview.

3.2. Population and Sample Size

The study population consisted of the elected and appointed Assembly members representing the twelve (12) electoral areas, Opinion leaders, Unit Committee members, NGOs, CBOs, departments and employees of Adentan Municipal Assembly. A total number of one hundred forty (140) which comprised of various groups, employees and management of the municipality would be divided into four (4) zonal council meetings for an in-depth discussion. Focus Group Discussions (FGDs) was organized among employees, management and departments of the assembly in order to afford them contribute and share their knowledge and understanding of participatory budgeting effectiveness in Adenta municipal assembly. The

study also sought to find out the level of transparency and education provided by the budget experts from the Assembly during budgeting preparation to citizens.

3.3. Sampling Design

Since the study population comprised of staff and civil society groups as well as stakeholders in the municipality, a purposive sampling method was used for the study. Purposive Sampling is simply non-probability sampling techniques that are based on judgement. This was to ensure that required and the right respondents of the population are part of the sample.

3.4. Data Collection Source and Instrument/Method

The study relied solely on primary data collection. Primary data is often used when secondary data is not available to answer specific research problems. This data was gathered in numerous ways through observations, experiments, surveys, and interviews. The instruments used for the study were in-depth Interviews and Focus Groups Discussions. The stakeholders to target included the youth, women's groups, and Community based organizations, Civil Society Organizations (CSOs), assembly members, opinion leaders and local authorities. The case study design within the qualitative paradigm was used for this study. Unstructured (open-ended) questions was used for the FGD, and interviewing the selected groups of the target population. This is because it involved an in depth or intensive descriptions and analysis of the topic.

3.5. Data Analysis Method

The data analysis basically includes in-depth analysis, interview analysis through transcript and focus group discussing analysis. Interviews and observation was conducted on these various groups to ascertain the level of effectiveness PB is conducted in Adentan municipal Assembly

CHAPTER FOUR

ANALYSIS OF FINDINGS AND DISCUSSIONS

4.0. INTRODUCTION

This section presents the results from the various discussions among FGDs, interviews and observation using open-ended questionnaires designed to suit the study. This covers an overview of the planning and budgeting process of the municipality, interests of stakeholders, and community's involvement in decision making of the municipal assembly's participatory budgeting process.

4.1. Rationale for Selecting the Municipality

Adentan municipal assembly is one the seventeen (17) Assemblies in the Greater Accra region of Ghana. It is also one of the few assemblies that has attained the status of municipality's level. The Assembly is located in pare-urban and is cosmopolitan nature with a mixture of wealthy neighborhood and areas with slumps. The assembly quest to deepen it planning and budgeting process started back in 2008 when it was curved out of the Tema Metropolitan Assembly. In Ghana, Act 480 of the 1992 constitution gives legal backing for every Assembly to develop plan that outlines strategic programmes to meet the development needs of the entire district (MLGRD, 2010). Every Metropolitan/Municipal/District Planning Coordinating Unit (MPCU) is supposed to plan and implement the Assembly's own plans within the framework of the national agenda. Local revenue generating in the district recently has not been encouraging, this came to light as a result of the fact that the assembly has not been able to provide the needed resources and amenities to the people within the catchment area. There is therefore the need to find out reasons behind this and proffer solutions to it if necessary.

Participatory Budgeting processes of the Adentan Municipal Assembly system which include planning and budgeting is an important component of the current system of district administration in Ghana. Planning and budgeting is done at the various levels of the district assembly concept. At the grassroots level, it starts with community involvement where the community members assume responsibility to contribute to their own development through assembly members and sub-district structures.

In Adentan municipal assembly the first planning start with identification of communities' problems and opportunities at local zonal council level. This the assembly facilitates the engagement of all parties through public hearings at their level to help them come out with best policies suited them. This follows by the involvement in synthetization and priority setting by the Assembly of all the inputs from the Unit Committees and the local people before upward submission to the Assembly's main planning which are then incorporated and forwarded to Regional Coordinating Councils and to the National Development Planning Commission (NDPC) which is the final body that ensures consistency and continuity in the framing and execution of development policy for the entire country. These initiatives are harnessed into the District Plan, which is directed into national strategic planning by the National Development Planning Commission. The Municipal Assembly engages in a lot of PB initiatives programmes which include

- ✓ Empowerment of women and mainstream gender into the development of the Municipality (Introduce gender budgeting, encourage women in networking)
- ✓ Enhance women's access to economic resources and promote women in the development process (SIT, MASLOG, Loans under REP, awareness creation)
- ✓ Improve the environment for victims of violence to access help
- ✓ Disseminate information about domestic violence, and related legal implications and women's rights.

The case study design within the qualitative paradigm is used for this study. This is because it involves an in depth or intensive description and analysis of the nature of participatory budgeting in Adentan Municipal Assembly.

The Adentan Municipal Assembly was selected for this study for the following logical or principled reasons:

- i. The municipality is one of the emerged assemblies in Ghana with a rapid growing population pegged at 88,926 for 2015 (based on 2010 population census at a growth rate of 2.6%) since its creation in 2008.
- ii. About 63.06% of the Adentan population are within the economically active age group which means that a sensible and realistically means based on practice need to be put in place for the purpose of achieving a direct democracy approach to budgeting (inclusive), transparent and accountable governance, and quality public services delivery.

4.2 How PB is conducted in Adentan Municipal Assembly

PB process which include planning and budgeting is an important component of the current system of district administration in Ghana. Planning and budgeting is done at the various levels of the district assembly concept. At the grassroots level, it starts with community involvement where the community members assume responsibility to contribute to their own development through assembly members and sub-district structures (Ahenkan et al., 2013). In Ghana, Act 480 of the 1992 constitution gives legal backing for every Assembly to develop plan that outlines strategic programmes to meet the development needs of the entire district (MLGRD, 2010). Every Metropolitan/Municipal/District Planning Coordinating Unit (MPCU) is supposed to plan and implement the Assembly's own plans within the framework of the national agenda (Ahenkan et al., 2013).

As espoused earlier, the PB processes in Adentan Municipal Assembly begins with the review of outer year projections in the Municipal Composite Budget to the approval of the Composite budget by the general assembly. Citizens are engaged from the very beginning to the end. The assembly first processes then start with identification of communities' problems and opportunities at local zonal council level. This the assembly facilitates the engagement of all parties through public hearings at their level to help them come out with best policies suited them. This follows by the involvement in synthesization and priority setting by the Assembly of all the inputs from the Unit Committees and the local people before upward submission to the Assembly's main planning which are then incorporated and forwarded to Regional Coordinating Councils and to the National Development Planning Commission (NDPC) which is the final body that ensures consistency and continuity in the framing and execution of development policy for the entire country. These initiatives are harnessed into the District Plan, which is directed into national strategic planning by the National Development Planning Commission.

The Adentan Municipal Assembly engages in a lot of PB initiatives programmes which include:

- Empowerment of women and mainstream gender into the development of the Municipality (Introduce gender budgeting , encourage women in networking)
- Enhance women's access to economic resources and promote women in the development process (SIT, MASLOC, Loans under REP, awareness creation)
- Improve the environment for victims of violence to access help
- Disseminate information about domestic violence, and related legal implications and women's rights.

In an interview with the MCD and MPO, they indicated that each stage in the process and input capture involves consultations with the local people.

“From the process so far the researcher noticed that few of the people are either not interested in the process or not aware because some of the assemblymembers who are supposed to be involved in the process and inform the entire electoral area do not do so”.

During the FGDs it was clear that some people are not aware of this process. For example group leaders explained that;

“The Assemblywoman for our electoral area hardly pay us visit to familiarize herself with developmental changes confronting us. We only see her when it is time for campaigning”

4.2.1 Participating Groups in the PB Process

The participatory groups that the assembly engages in PB include NGOs, CSOs, traditional authorities, identifiable groups (economically active age groups), and other stakeholders living in the municipality. They are selected for the study because their interest in the affairs of the assembly coupled with the knowledge that would be derived from the contributions made because of their endowed experiences over the period in the decision making process. The table below shows the various stakeholder groups for the Focus Group Discussion of the PB system in Adentan municipal assembly.

Table 4: Association groups

Name of Society	Number

Nongovernmental Organization/Civil society organisation	22
Assembly members	18
Landlords Associations	10
Churches Association	12
Adentan St. Peters Transport Society	20
Ashalley Botwe Spipion Co-op. Transport Society	12
Adentan Co-op Transport Society	27
New Hope Co-op Transport Society	25
Adentan Container Co-op Transport Society	21
Ability Square Taxi Co-op Transport Society	23
Adentan School Junction Co-op. Transport Society	17
Adentan Peace & Justice Co-op. Transport Society	40
Adentan Shopping Mall Co-op. Transport Society	42
Ashalley Botwe Taxi Co-op Transport Society	25
Trazaco Co-op. Transport Society	15
Ashalley Botwe Highways Co-op Transport Society	55
United Trotro Co-op Transport Society	25
Ga East Mini Cargo Co-op. Transport Society	23
Ogbojo Co-op Traders & Artisans Society	34

4.3. Procedure of the Interview

The interviews was qualitative in-depth in nature and was conducted with people who have particular knowledge and understanding of the issues regarding the research topic or area of

study. The purpose of the key informant interviews in this study was to collect information from a wide range of people and a total of 10 respondents participated in the in-depth interviews from the four zonal councils within the municipality. There key personnel who are heads of department interviewed; they include Municipal Planning Officer (MPO), Municipal Budget Officer (MBO, Municipal Finance Officer (MFO), and Municipal Coordinating Director MCD), and five (5) assembly members and opinion leaders.

The first group of (FGD) involved (assembly members, opinion leaders, and chiefs), Group 2 (NGOs, CBOs, and CSOs), Group 3 (Transport associations), and Group 4 (Cooperatives). The purpose for choosing these groups for the focus group discussions confirms that these are people with long experience who have gained much knowledge about PB for their active participation during and after PB process in the district. They have become important assets to ensuring good governance in the assembly through participatory means over the years at Adentan Municipal and therefore their contributions could not be underestimated. The Groups' reports such as policies and procedure of Community Consultative Committees, as well as the development foundation were reviewed to provide an insight into general groups of PB system operations and stakeholder activities. These aided to build a full and comprehensive PB and stakeholder profile of each participating group.

Interview: Comprehensive interviews were conducted with officers of the Assembly, and some random selected citizens who has more or little knowledge of the PB (Composite Budgeting) and its implementation. Through in-depth interviews used, led to follow up questions, responsive answers, as well as expressing the reasons, feelings, opinions and beliefs behind answers (Legard, Keegan & Ward, 2003). The interviews would be used to

gather in-depth information about the role these stakeholders play in making the assembly PB useful.

4.4. Interview with the Officials from the Assembly

Although, the concept of PB is not new in Ghana little attention has been given to its full processes and implementation. The concept if fully implemented has the potential to promote local democracy, enhance public policy making, improve service delivery, and poverty reduction (Ahenkan et al 2013). During the interviews with Municipal Budget Officer (MBO), Municipal Coordinating Director (MCD) and Municipal Planning Officer (MPO) revealed that the planning and budgeting processes of the assembly involve the local population in decision making at various level, the interesting observation is that the participation of the local population through the town hall meetings and Unit Committees has been effective. According to the *MCD who happen to have observed the process for the first time because she has just been transferred to the Assembly:*

“In all as compare to where I am coming from, the people’s engagement level in assembly public forum is great. I personally noticed that community members are actively involved in the assembly budgeting and planning processes and this need to be commended”

The MBO who just been transferred from the Metropolitan level to municipal level was impressed with the level of attendance in this year Town hall meeting and public forum. He however noticed that powerless nature of some of the assembly members when it comes to engaging their people in their electoral areas for decision making which he partly blame on the level at which people have tried to politicize everything”

The MPO who is the long serving officer in the municipality confirms the above interview findings in the following statements;

“Although the municipality since its inception in 2008 has faced some challenges, the level of progress in engaging the citizens to participate in the planning and budgeting process is phenomenal in the municipality which is cosmopolitan in nature seems to have people especially the educated elites in actively interested in whatever developmental issues coming out from the municipality.

She collaborated with assertion by some of the stakeholders groups complains by saying that most assembly members lack the capacity and influence to bring or involve their electorate to have much interest in PB system in the municipality simply because the community people or leaders see them as politicians who cannot be trusted. One big issue she further lamented was that most assembly members do not consult their constituents.

4.5. Focus Group Discussion on PB

The results of FGDs with some of the various groups listed supra also indicate mixed reaction while some seem to admit that the assembly engage and invite them in the planning and budgeting process while others were categorical that there has been very little inclination towards the involvement of the local people during the planning and budgeting processes of the of the municipality. The participation of local people is very minimal and in some cases community members were not even aware of the process at all. Most of them have never heard about any public forum being organized by the assembly aiming at soliciting their inputs for development issues that concern them.

According to a secretary to Food Vendors' Association within the municipality "We are not aware of any process. Maybe it is on paper but in practice they never informed us about this kind of meeting in my area"

Another member from Adentan Co-op Transport Society intimated in the local dialect to mean that "They said we are the most important primary stakeholders in the decentralization process but our assembly members do not tell us anything about what the assembly is doing. We pay Business operating permit fees every year what do they used the money for? Even sometimes we are not aware of the outcomes of assembly town hall meetings and vice versa".

In Adentan Municipal assembly, citizens and the Sub-District Councils are mostly required to collate and analyze all the major problems of their various areas to facilitate the formulation of programmes and activities as well as mobilize members, and facilitate the needs assessment in the communities during public forum or dialogue meetings for onward submission to the District planning and budgeting unit. It is gratifying to say that from FGD submissions, Adentan Municipal Assembly is doing well in organizing its yearly PB meetings to gear towards increasing participation in PB. Adentan Municipal assembly is seem doing well in the organization of PB partly because it is located in the prime city of Accra and there are no problems of logistical and other related challenges confronting the district.

4.6. Discussions and Findings

This section presents the findings from review of the stakeholder's identification and structure for their engagement in PB activities. The review shows that a quite number of these associations less involve and participate in the budgeting process and share in community

related developments undertaken by the assembly right from the first stage to the last stage in the budget process.

It is interesting to judge from my observations that, stakeholders are excluded from the planning, implementation and monitoring stages of the PB process in Adentan municipal assembly since the number of participants who attend budget public fora during budget preparation periods is not encouraging. Participants attribute the low turnout during organization of such fora to the low level of information that reach them with regard to activities of the assembly. Whereas planning, implementation and monitoring are the most pertinent levels to determine if the whole PB system is successful in making local governments accountable and serviceable to its local citizens. With regard to community relations, the associations have established community consultative committee to address community issues. However, leaders of these associations still have less information concerning budgeting process of the municipality. A part from the NGOs and CBOs who partially involves in the PB process and its implementation partly because their activities are gear toward to the development of the entire municipality.

CHAPTER FIVE

SUMMARY, CONCLUSIONS AND RECOMMENDATIONS

5.0. Introduction

This chapter gives a summary of the findings of the entire study and makes conclusions on the findings as well as offers recommendations towards enhancing effective PB among MMDAs in Ghana especially in Adentan Municipal Assembly. The study ended by proffering areas of further research in the PB.

5.1. Summary of Findings

The study considered theoretical concept in PB framework, the Porto Alegre in southern Brazil was used, as the basis to determine the effectiveness of PB in Ghana with particular interest in Adentan Municipal Assembly. The study noted that public participation in participatory budgeting can take many different forms which include: 1) Citizens participate in planning the budgeting: the people affected take part in the process of working the budget out - the extent of participation varies between consultation and full- scale joint decision taking,

2) Citizens participation is institutionalized: defined structures are laid down for involving the public in planning the budget,

3) Public funds are redistributed: the way money is to be spent is decided after the stakeholders taking part have jointly weighed up various interests.

Extant literature opines that one of the major findings of low PB among communities is lack of information flow, education, budget ownership, proper monitoring and evaluation system. For example, in terms of ownership challenge, it is widely known that Cameroon PB deserves to be widely disseminated and owned. However in the case of Adentan Municipal Assembly

in Ghana, there appears to be good information flow between the local council's officials and the community members

5.3 Conclusions

One of the reasons why PB has received attention by practitioners' researchers in the past is because it is believed that a high level of citizens' involvement in decision making process can provide a solid basis for a sustainable competitive advantage (Wampler, 2007; Allegretti, 2012). Achieving effective and efficient PB in local government has become a central issue to both practitioners and researchers. Researchers have demonstrated that citizens own and participate actively in decision making process when there is free flow of information to them (Ahwoi, 2010; Ahenkan et al., 2012).

From the interviews, observation and focus group discussions, it can be said that Adentan Municipal Assembly PB processes is above average and the Assembly is making conscious effort to involve many citizens in the composite budget preparation, and its implementation. It can be also said from the interview and observation that the direction of changes in the allocation of resources across budgetary lines do seem to match with what we know from the citizens expenditure preferences. In particular adoption of participatory budgeting at the municipal level is associated with increased expenditure on basic sanitation, provision of street-light, improve in road network and health services leading to these services occupying an increased share of total municipal budgets

5.4 Recommendations Implications and Suggestions for Further Studies

As good governance and service delivery intensifies in the Ghanaian public sector banking, the importance of public sector accountability through provision of social service cannot be

overestimated and the need to maintain mutually beneficial lasting relationship with valued clients cannot be underestimated either. It is therefore important to properly understand the concept of PB in providing essential public sector services to constituents, thus putting in place better government policies using incentives and better monitoring and evaluation practices in ensuring that the local governments and for that matter MMDAs are more accountable to the local citizens. These policies should encompass citizen's education on their rights and responsibilities in the PB process, proper means of disseminating information about PB to the public, Capacity building for various stakeholders, Performance appraisals of responsible agencies and agents, Community based monitoring and evaluation system to check leak holes in the implementation stage and among many other successful factors in making PB effective. This need for appropriation by the actors (CSOs and other institutional actors such as municipalities) requires at least two prerequisites: (i) institutional communication about intense PB experiences. (ii) Transfer of knowledge, skills and technologies needed to deploy initiatives promoting greater citizen participation throughout the stages in the budgeting process.

In view of this, the findings from the study will have the following suggestions for further studies;

- The findings will contribute to the general body of knowledge and provide a basis for further development of theory and research particularly the PB practice and effective implementation of projects and CB
- From the practitioners' perspective, the results of the study suggest that PB is robust across industry and country context boundaries. The research therefore provides a strong indication that PB orientation or practice contributes to effective revenue generation and increase public trust.

- The findings will contribute to the general body of knowledge and provide a basis for further development of theory and research particularly the PB and good governance.

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QUESTIONNAIRE

4.7. Unstructured and open ended questions for the Interview and FGD

- 1) Have you ever participated in the Adentan Municipal Assembly Budgeting Processes?

- 2) In the last four (4) years how many times have involved in the Assembly's planning and budgeting system?
- 3) If yes in Q2. What role did you as an individual or organisation played?
- 4) Does the Assembly engages or involves you or your organisation to identify problems and challenges confronting your area or the municipality in general?
- 5) How often do you meet your Assembly-member in the electoral area?
- 6) During the Assembly preparation of the MTDP, do they consult your Zonal council to ensure that your needs and problems are identified and taken into account?
- 7) Do they (Assembly) incorporate your inputs and suggestions into the Assembly Composite Budget?
- 8) Do you have access to the Assembly's Composite Budget after it has been prepared for implementation?
- 9) Have you ever attended any of the public fora organised by the Assembly in every quarter?
- 10) If yes in Q9, how did you get to hear or receive the information about the public forum?
- 11) Does your assembly member play crucial role in dissemination information from the Assembly to the people in the community?
- 12) How often do your unit committee members, chiefs and opinion leaders meet with the officers from the Assembly at the Zonal Councils level to discuss issues concerning your community?

13) Is there any power play between assembly members and Traditional leaders?

14) Please tell me about your general impression about Participatory budgeting in Adentan Municipal Assembly